EXHIBIT B

Additional MIP Parties (or Their Affiliates), Which Paul Hastings Represents or Has Represented in the Past in Matters *Unrelated* to the Title III Cases¹

Interested Parties	Relationship to Debtors	Clients & Their Affiliates
ACLARA TECHNOLOGIES LLC	Schedule 8(D): Material Creditors of PREPA Schedule 9(D): Inactive Claims - PREPA	Not a client. Entities related to parent are former clients.
AG SUPER FUND MASTER, L.P.	Schedule 7(D): Plan Support Agreement Parties - PREPA	Not a client. Parent and related entities are current clients.
AKIN GUMP STRAUSS HAUER & FELD LLP	Schedule 8(D): Material Creditors of PREPA (Counsel)	Former client.
ALZA CORPORATION	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent and related entities are current clients.
AMERICAN CIVIL LIBERTIES UNION OF PUERTO RICO	Schedule 8(A): Material Creditors of the Commonwealth (Counsel)	Not a client. Related entities are pro bono clients.
AMO PUERTO RICO MANUFACTURING, INC.	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent and related entities are current clients.
ARCH MORTGAGE INSURANCE COMPANY	Schedule 8(D): Material Creditors of PREPA	Not a client. Entities related to parent are current clients.
AT&T MOBILITY PUERTO RICO INC.	Schedule 8(A): Material Creditors of the Commonwealth Schedule 9(A): Inactive Claims – Commonwealth	Not a client. Parent and related entities are current clients.
AVON PRODUCTS, INC. (PUERTO RICO BRANCH)	Schedule 8(A): Material Creditors of the Commonwealth	Not a client. Parent is a current client.
BECTON DICKINSON AND COMPANY	Schedule 9(A): Inactive Claims - Commonwealth	Former client. A related entity is a current client.
BLUEMOUNTAIN FURSAN FUND L.P.	Schedule 7(D): Plan Support Agreement Parties - PREPA	Not a client. An entity related to parent is a current client.
BLUEMOUNTAIN SUMMIT TRADING L.P.	Schedule 7(D): Plan Support Agreement Parties - PREPA	Not a client. An entity related to parent is a current client.
C.M. LIFE INSURANCE COMPANY	Schedule 8(D): Material Creditors of PREPA	Former client. Parent and related entities are current clients.
CANYON DISTRESSED OPPORTUNITY INVESTING FUND II, L.P.	Schedule 9(A): Inactive Claims – Commonwealth Schedule 9(F): Inactive Claims - COFINA	Not a client. Entity related to parent is a current client.
CANYON DISTRESSED TX (A) LLC	Schedule 8(C): Material Creditors of PBA	Not a client. Entity related to parent is a current client.
CANYON GCM PR SPV, LLC	Schedule 8(C): Material Creditors of PBA	Not a client. Entity related to parent is a current client.

Please note that the Additional MIP Parties include several individuals identified on <u>Exhibit A</u>. While Paul Hastings does not believe that it has any connection to these individuals, Paul Hastings does not have sufficient information to definitively determine whether or not it has any connection to these individuals.

CANYON NZ-DOF INVESTING, L.P.	Schedule 8(C): Material Creditors of PBA Schedule 9(A): Inactive Claims – Commonwealth	Not a client. Entity related to parent is a current client.
CANYON-ASP FUND, L.P.	Schedule 9(F): Inactive Claims - COFINA Schedule 8(C): Material Creditors of PBA Schedule 9(A): Inactive Claims – Commonwealth Schedule 9(F): Inactive Claims - COFINA	Not a client. Entity related to parent is a current client.
CANYON-EDOF (MASTER) L.P.	Schedule 8(C): Material Creditors of PBA	Not a client. Entity related to parent is a current client.
COLONIAL LIFE & ACCIDENT INSURANCE COMPANY	Schedule 8(D): Material Creditors of PREPA	Current client. Entities related to parent are current clients.
COMBE PRODUCTS, INC.	Schedule 9(A): Inactive Claims - Commonwealth	Former client. Parent and a related entity are also former clients.
COOPERVISION CARIBBEAN CORPORATION	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent and related entities are former clients.
CORBIN ERISA OPPORTUNITY FUND, LTD.	Schedule 9(F): Inactive claims - COFINA	Not a client. Parent is a former client.
CORDIS LLC	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent and related entities are current clients.
DAVIS POLK & WARDWELL LLP	Schedule 8(F): Material Creditors of COFINA (Counsel)	Current client.
DLA PIPER (PUERTO RICO) LLC	Schedule 4(A): Professionals Retained in Commonwealth Title III Case Schedule 5(D): Other Parties in Interest – PREPA (Counsel) Schedule 8(D): Material Creditors of PREPA (Counsel)	Not a client. Entities related to parent are former clients.
DRINKER BIDDLE & REATH LLP	Schedule 9(A): Inactive Claims – Commonwealth (Counsel) Schedule 9(B): Inactive Claims – ERS (Counsel) Schedule 9(D): Inactive Claims – PREPA (Counsel) Schedule 9(E): Inactive Claims – HTA (Counsel)	Current client.
EBI PATIENT CARE, INC.	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Entities related to parent are current clients.
EDWARDS LIFESCIENCES TECHNOLOGY SARL	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent is a current client.
ELI LILLY EXPORT, S.A. (PUERTO RICO BRANCH)	Schedule 8(A): Material Creditors of the Commonwealth Schedule 9(A): Inactive Claims – Commonwealth	Not a client. Paren is a current client.
ELLIOT INTERNATIONAL LP	Schedule 9(A): Inactive Claims – Commonwealth	Not a client. Parent is a current client.
ETHICON LLC	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent and related entities are current clients.
FORD MOTOR COMPANY DEFINED BENEFIT MASTER TRUST	Schedule 7(A): Plan Support Agreement Parties – Commonwealth Schedule 7(C): Plan Support Agreement Parties – PBA	Not a client. Parent is a current client.

GOLDEN TREE DISTRESSED	Schedule 9(F): Inactive Claims - COFINA	Not a client. Parent and related
FUND 2014 LP		entities are current clients.
GOLDEN TREE HIGH YIELD	Schedule 9(F): Inactive Claims - COFINA	Not a client. Parent and related
VALUE MASTER UNIT TRUST		entities are current clients.
GOLDENTREE INSURANCE	Schedule 9(F): Inactive Claims - COFINA	Not a client. Parent and related
FUND SERIES INTERESTS OF		entities are current clients.
THE SALI MULTI-SERIES FUND,		
L.P.		
GOLDENTREE MASTER FUND,	Schedule 9(F): Inactive Claims - COFINA	Not a client. Parent and related
LTD.		entities are current clients.
GOLDENTREE MULTI-SECTOR	Schedule 9(F): Inactive Claims - COFINA	Not a client. Parent and related
MASTER FUND ICAV -		entities are current clients.
GOLDENTREE MULTI-SECTOR		
MASTER FUND PORTFOLIO A		
GOLDENTREE NJ DISTRESSED	Schedule 9(F): Inactive Claims - COFINA	Not a client. Parent and related
FUND 2015 LP		entities are current clients.
GOLDENTREE STRUCTURED	Schedule 9(F): Inactive Claims - COFINA	Not a client. Parent and related
PRODUCTS - C LP		entities are current clients.
GOLDENTREE STRUCTURED	Schedule 9(F): Inactive Claims - COFINA	Not a client. Parent and related
PRODUCTS OPPORTUNITIES		entities are current clients.
FUND EXTENSION HOLDINGS,		
LLC		
GOLDIN ASSOCIATES	Schedule 7(A): Plan Support Agreement	Not a client. Parent and related
	Parties – Commonwealth (Financial	entities are current clients.
	advisor and/or accountant)	children are carrent chemes.
	Schedule 7(C): Plan Support Agreement	
	Parties – PBA (Financial advisor and/or	
	accountant)	
	Schedule 7(E): Plan Support Agreement	
	Parties – HTA (Financial advisor and/or	
	accountant)	
GOODWIN PROCTER LLP	Schedule 7(A): Plan Support Agreement	Former client.
GOODWINTROCIEREEL	Parties – Commonwealth (Counsel)	1 officer chefit.
	Schedule 8(C): Material Creditors of PBA	
	(Counsel)	
	Schedule 8(D): Material Creditors of	
	PREPA (Counsel)	
	Schedule 9(A): Inactive Claims –	
	Commonwealth (Counsel)	
	Schedule 9(E): Inactive Claims – HTA	
	(Counsel)	
	Schedule 9(F): Inactive Claims – COFINA	
	. ,	
CHIDANT BUEDTO BICO BA	(Counsel)	Not a client. Parent and related
GUIDANT PUERTO RICO, B.V. D/B/A BOSTON SCIENTIFIC	Schedule 9(A): Inactive Claims - Commonwealth	entities are former clients.
		Not a client. Parent and a
HEWLETT PACKARD CARIBE	Schedule 9(A): Inactive Claims - Commonwealth	
BV, LLC		related entity are former clients.
HEWLETT PACKARD	Schedule 9(A): Inactive Claims -	Not a client. Parent and a
ENTERPRISE DEVELOPMENT LP	Commonwealth	related entity are former clients.
HILTON INTERNATIONAL OF	Schedule 9(A): Inactive Claims -	Not a client. Parent and related
PUERTO RICO, INC.	Commonwealth	entities are former clients.
HILTON WORLDWIDE	Schedule 9(A): Inactive Claims -	Not a client. Parent and related
INTERNATIONAL PUERTO RICO	Commonwealth	entities are former clients.
LLC		1

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HLT OWNED VIII HOLDING LLC	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent and related entities are former clients.
HP INTERNATIONAL TRADING B.V. (PUERTO RICO BRANCH) LLC	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent and a related individual are former clients.
IEH AUTO PARTS LLC DBA AUTO PLUS AUTO PARTS	Schedule 9(D): Inactive Claims – PREPA	Not a client. Entities related to parent are former clients.
INVESCO HIGH YIELD MUNICIPAL FUND OF AIM TAX- EXEMPT FUNDS (INVESCO TAX EXEMPT FUNDS)	Schedule 8(D): Material Creditors of PREPA Schedule 9(A): Inactive Claims – Commonwealth Schedule 9(F): Inactive Claims – COFINA	Not a client. Parent and related entities are current clients.
INVESCO HIGH YIELD MUNICIPAL FUND OF ALM TAX EXEMPT FUNDS (INVESCO TAX EXEMPT FUNDS)	Schedule 9(F): Inactive Claims – COFINA	Not a client. Parent and related entities are current clients.
INVESCO OPPENHEIMER ROCHESTER MUNICIPALS FUND	Schedule 7(D): Plan Support Agreement Parties – PREPA	Not a client. Parent and related entities are current clients.
INVESCO OPPENHEIMER ROCHESTER SHORT DURATION HIGH YIELD MUNICIPAL FUND	Schedule 7(D): Plan Support Agreement Parties – PREPA	Not a client. Parent and related entities are current clients.
JANSSEN CILAG	Schedule 9(A): Inactive Claims -	Not a client. Parent and related entities are current clients.
MANUFACTURING LLC JANSSEN ORTHO LLC	Commonwealth Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent and related entities are current clients.
JOHNSON & JOHNSON	Schedule 9(A): Inactive Claims -	Not a client. Parent and related
INTERNATIONAL	Commonwealth	entities are current clients.
LATHAM & WATKINS LLP	Schedule 8(D): Material Creditors of PREPA (Counsel) Schedule 9(A): Inactive Claims – Commonwealth (Counsel) Schedule 9(B): Inactive Claims - ERS (Counsel) Schedule 9(E): Inactive Claims - HTA (Counsel) Schedule 9(F): Inactive Claims - COFINA (Counsel)	Current client.
LIFESCAN LLC	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Entities related to parent are current clients.
LIFESCAN PRODUCTS, LLC	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Entities related to parent are current clients.
LILLY DEL CARIBE, INC.	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent is a current client.
LINDE GAS PUERTO RICO INC.	Schedule 8(D): Material Creditors of PREPA	Not a client. Entities related to parent are former clients.
MA MULTI-SECTOR OPPORTUNISTIC FUND, LP	Schedule 9(F): Inactive Claims - COFINA	Not a client. Parent and related entities are current clients.

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MCCONNELL VALDÉGILO	C-11-1-7(A). D1 C	E
MCCONNELL VALDÉS LLC	Schedule 7(A): Plan Support Agreement	Former client. Parent is also a
	Parties – Commonwealth (Counsel)	former client.
	Schedule 7(C): Plan Support Agreement	
	Parties – PBA (Counsel)	
	Schedule 7(E): Plan Support Agreement	
	Parties – HTA (Counsel)	
	Schedule 8(A): Material Creditors of the	
	Commonwealth (Counsel)	
	Schedule 8(D): Material Creditors of	
	PREPA (Counsel)	
	Schedule 8(E): Material Creditors of HTA	
	(Counsel)	
	Schedule 9(A): Inactive Claims -	
	Commonwealth (Counsel)	
	Schedule 9(C): Inactive Claims - PBA	
	(Counsel)	
	Schedule 9(D): Inactive Claims - PREPA	
	(Counsel)	
MCNEIL HEALTHCARE LLC	Schedule 9(A): Inactive Claims -	Not a client. Parent and related
MENLIL HEALTHCARE LEC	Commonwealth	entities are current clients.
MCP HOLDINGS MASTER LP	Schedule 8(A): Material Creditors of the	Not a client. Parent and a
WICE HOLDINGS MASTER LP	Commonwealth	
		related entity are current clients.
	Schedule 8(B): Material Creditors of ERS	chents.
	Schedule 8(D): Material Creditors of	
	PREPA	
	Schedule 8(E): Material Creditors of HTA	
MOENTS & CONTRACTOR	Schedule 9(F): Inactive Claims - COFINA	
MOELIS & COMPANY	Schedule 5(A): Other Parties in Interest –	Current client. A related entity
	Commonwealth (Financial advisor and/or	is also a current client.
	accountant)	
	Schedule 5(C): Other Parties in Interest –	
	PBA (Financial advisor and/or accountant)	
	Schedule 5(E): Other Parties in Interest –	
	HTA (Financial advisor and/or accountant)	
	Schedule 7(A): Plan Support Agreement	
	Parties – Commonwealth (Financial	
	advisor and/or accountant)	
	Schedule 9(C): Inactive Claims – PBA	
	(Financial advisor and/or accountant)	
MONARCH ALTERNATIVE	Schedule 7(A): Plan Support Agreement	Current client. A related entity
CAPITAL LP	Parties - Commonwealth	is also a current client.
	Schedule 7(C): Plan Support Agreement	
	Parties - PBA	
MONARCH ALTERNATIVE	Schedule 8(A): Material Creditors of the	Not a client. Parent and a
SOLUTIONS MASTER FUND	Commonwealth	related entity are current
LTD.	Schedule 8(B): Material Creditors of ERS	clients.
LID.	Schedule 8(D): Material Creditors of EKS Schedule 8(D): Material Creditors of	ononto.
	PREPA	
	Schedule 8(E): Material Creditors of HTA	
	Schedule 9(F): Inactive Claims - COFINA	

MONADOU CADITAL MACTED	C-1-1-1-0(A). M-41 C14	N-41:4 D4 1 -
MONARCH CAPITAL MASTER PARTNERS III LP	Schedule 8(A): Material Creditors of the Commonwealth	Not a client. Parent and a
PARTNERS III LP	Schedule 8(B): Material Creditors of ERS	related entity are current clients.
	Schedule 8(D): Material Creditors of EKS Schedule 8(D): Material Creditors of	chefits.
	PREPA	
	Schedule 8(E): Material Creditors of HTA	
	Schedule 9(F): Inactive Claims - COFINA	
MONARCH CAPITAL MASTER	Schedule 8(A): Material Creditors of the	Not a client. Parent and a
PARTNERS IV LP	Commonwealth	related entity are current
TAKTNEKSTV LI	Schedule 8(B): Material Creditors of ERS	clients.
	Schedule 8(D): Material Creditors of EKS Schedule 8(D): Material Creditors of	chents.
	PREPA	
	Schedule 8(E): Material Creditors of HTA	
	Schedule 9(F): Inactive Claims - COFINA	
MONARCH DEBT RECOVERY	Schedule 8(A): Material Creditors of the	Not a client. Parent and a
MASTER FUND LTD.	Commonwealth	related entity are current
MISTERT ON ETB.	Schedule 8(B): Material Creditors of ERS	clients.
	Schedule 8(D): Material Creditors of	
	PREPA	
	Schedule 8(E): Material Creditors of HTA	
	Schedule 9(F): Inactive Claims - COFINA	
MONARCH SPECIAL	Schedule 8(A): Material Creditors of the	Not a client. Parent and a
OPPORTUNITIES MASTER FUND	Commonwealth	related entity are current
LTD.	Schedule 8(B): Material Creditors of ERS	clients.
	Schedule 8(D): Material Creditors of	
	PREPA	
	Schedule 8(E): Material Creditors of HTA	
	Schedule 9(F): Inactive Claims - COFINA	
NESTLE PUERTO RICO, INC.	Schedule 9(A): Inactive Claims -	Not a client. Parent and a
	Commonwealth	related entity are current
		clients.
NEW JERSEY STATE POLICE	Schedule 9(A): Inactive Claims -	Not a client. An entity related
	Commonwealth	to parent is a current client.
OMJ PHARMACEUTICALS, INC.	Schedule 9(A): Inactive Claims -	Not a client. Parent and related
	Commonwealth	entities are current clients.
PATHEON PUERTO RICO, INC.	Schedule 8(A): Material Creditors of the	Not a client. Parent and related
	Commonwealth	entities are former clients.
PEPSICO PUERTO RICO, INC.	Schedule 8(A): Material Creditors of the	Not a client. Parent is a current
	Commonwealth	client.
PEPSI COLA PUERTO RICO	Schedule 9(A): Inactive Claims -	Not a client. Parent is a current
DISTRIBUTING, LLC	Commonwealth	client.
PEPSI-COLA MANUFACTURING	Schedule 9(A): Inactive Claims -	Not a client. Parent is a current
INTERNATIONAL, LIMITED	Commonwealth	client.
PERELLA WEINBERG	Schedule 7(A): Plan Support Agreement	Current client. A related entity
PARTNERS	Parties – Commonwealth (Financial	is also a current client.
	advisor and/or accountant)	
	Schedule 7(C): Plan Support Agreement	
	Parties – PBA (Financial advisor and/or	
	accountant)	
	Schedule 7(E): Plan Support Agreement	
	Parties – HTA (Financial advisor and/or	
DDOVIDENT LIEU AND	accountant) Sahadula 8(D): Material Craditors of	Current client. Entities related
PROVIDENT LIFE AND ACCIDENT INSURANCE	Schedule 8(D): Material Creditors of PREPA	
COMPANY	TKLIA	to parent are also current clients.
COMITAINI		CHEMIS.

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RGA REINSURANCE COMPANY	Schedule 8(D): Material Creditors of	Not a client. An entity related
	PREPA	to parent is a current client.
SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP	Schedule7(B): Plan Support Agreement Parties – ERS (Counsel)	Current client. A related entity is also a current client.
WEAGIER & LOW EE	Schedule 8(A): Material Creditors of the	is also a current elicit.
	Commonwealth (Counsel)	
	Schedule 8(B): Material Creditors of ERS	
	(Counsel)	
	Schedule 8(D): Material Creditors of	
	PREPA (Counsel)	
	Schedule 9(A): Inactive Claims -	
	Commonwealth (Counsel)	
	Schedule 9(B): Inactive Claims - ERS	
	(Counsel)	
	Schedule 9(E): Inactive Claims - HTA	
	(Counsel)	
	Schedule 9(F): Inactive Claims - COFINA	
OT HIDE MEDICAL DUEDTO	(Counsel)	Not a client. Parent and related
ST. JUDE MEDICAL PUERTO	Schedule 9(A): Inactive Claims -	
RICO LLC	Commonwealth	entities are former clients.
TACONIC MASTER FUND 1.5 L.P	Schedule 9(A): Inactive Claims –	Not a client. Related entity is a
	Commonwealth	former client.
	Schedule 9(F): Inactive Claims - COFINA	
THE GATORADE PUERTO RICO	Schedule 9(A): Inactive Claims -	Not a client. Parent is a current
COMPANY	Commonwealth	client.
THE TYLENOL COMPANY	Schedule 8(A): Material Creditors of the	Not a client. Parent and related
	Commonwealth	entities are current clients.
UNUM LIFE INSURANCE	Schedule 8(D): Material Creditors of	Not a client. Entities related to
COMPANY OF AMERICA	PREPA	parent are current clients.
WARNER CHILCOTT COMPANY,	Schedule 9(A): Inactive Claims -	Not a client. Parent and a
LLC	Commonwealth	related entity are current
		clients.